

UNITED STATES DISTRICT COURT
MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION

THOMAS G. BROUSSEAU,)	
)	
Plaintiff,)	
)	
v.)	No. 3:04-1025
)	Judge Echols
UNITED STATES OF AMERICA,)	
)	
Defendant.)	

ORDER

For the reasons stated in the Memorandum entered contemporaneously herewith, the Court rules as follows:

(1) Plaintiff's Objections (Docket Entry No. 21) are hereby OVERRULED;

(2) The Magistrate Judge's Report and Recommendation (Docket Entry No. 20) is hereby ADOPTED;

(3) Defendant's Motion for Summary Judgment (Docket Entry No. 5) is GRANTED, this action is DISMISSED WITH PREJUDICE, and Plaintiff is hereby ORDERED to pay the frivolous return penalty of \$500.00 for each of the years from 1998 to 2002 assessed by the Internal Revenue Service ("IRS");

(4) Plaintiff's Motion that the Court declare invalid the IRS determination at issue (Docket Entry No. 15) is DENIED; and

(5) Defendant is GRANTED LEAVE TO FILE an application for fees and costs. Said application shall be in the form prescribed by

Local Rule 13(e) and shall be filed within thirty (30) days of the date of entry of this Order. Plaintiff will be allowed ten (10) days after receipt of such filing within which to file any objection to the amount of fees and related expenses requested.

IT IS SO ORDERED.

A handwritten signature in black ink, appearing to read "Robert L. Echols", written in a cursive style.

ROBERT L. ECHOLS
UNITED STATES DISTRICT JUDGE